



Utah State Tax Commission

Instructions for Filing Refund Claims for Sales Tax Paid on Pollution Control Facilities

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Certified Pollution Control Facilities may request a refund of sales/use taxes paid by submitting the following:

1. A signed letter requesting a refund of sales and use tax paid which includes:
 - ◆ Requestor's name
 - ◆ Requestor's sales tax account number or federal identification number
 - ◆ Amount of refund requested
 - ◆ Name and telephone number of an individual who can answer questions regarding the refund claim
2. A copy of the signed certification letter from the Department of Environmental Quality, Division of Air Quality or Division of Water Quality.
3. A spreadsheet or other summarization which includes the following information for **each transaction** for which a refund is requested for sales or use tax **paid to a vendor** on qualifying purchases:
 - ◆ Vendor name
 - ◆ Vendor account number (optional)
 - ◆ Vendor location
 - ◆ Invoice date
 - ◆ Description of item(s) purchased
 - ◆ Taxable amount
 - ◆ Tax paid
4. A spreadsheet or other summarization which includes the following information for **each transaction** for which a refund is requested for sales or use tax **accrued** and remitted directly to the Tax Commission on qualifying purchases:
 - ◆ Vendor name
 - ◆ Sales/Use tax account number under which the tax was remitted
 - ◆ County/City codes under which the tax was reported
 - ◆ Date of purchase
 - ◆ Description of item(s) purchased
 - ◆ Taxable amount
 - ◆ Sales tax rate(s) and tax amount accrued
 - ◆ Dates of remittance to Utah State Tax Commission

Note: In addition to a hard copy, it will expedite processing of your refund if you will provide the spreadsheet information electronically (diskette, e-mail file, etc.).

The above should be sent to:

**Technical Research Unit
Utah State Tax Commission
210 North 1950 West
Salt Lake City UT 84134**

If you have any questions, please contact the Tax Commission at (801)297-7790 or toll free 1-800-662-4335, extension 7790.